

BOARD OF REVIEW PROCEEDINGS

1. **Call Board of Review to order:** the meeting of the Board of Review, Village of New Auburn, was held Tuesday, May 25, 2021 at 6:10 p.m., at the Village Hall.
2. **Roll Call:** Members present were Village President Brad Lotts, Clerk-Treasurer Stanford, Deputy Clerk-Treasurer Story, and Assessor Hughes from Associated Appraisals. Absent: Trustee Berg.
3. **Confirmation of appropriate Board of Review and Open Meetings Notices.** Taxpayers were notified by public notice, that the assessment rolls were available for examination for three weeks prior to the Board of Review meeting. The Board of Review notices were published in the Bloomer Advance; posted at the Village Hall, Security Bank, New Auburn Post Office, and the door of the Village Hall; three weeks prior to the meeting.
4. **Select a Chairperson for Board of Review:** Clerk-Treasurer Stanford nominated Village President Lotts to serve as Chairman of the meeting. Seconded by Village President Lotts. Motion carried.
5. **Select a Vice-Chairperson for Board of review:** Village President Lotts nominated Clerk-Treasurer Stanford to serve as Vice-Chairman of the meeting. Seconded by Clerk-Treasurer Stanford. Motion carried.
6. **Minutes from June 8, 2020 meeting**
Motion by Clerk-Treasurer Stanford/Village President Lotts to approve the June 8, 2020 Board of Review minutes. All aye. None opposed. Motion carried.
7. **Verify that a member has met the mandatory training requirements:** Deputy Clerk-Treasurer Story has completed the certification in Board Review training procedures as required by the State of Wisconsin. Prior to this meeting an affidavit was filed with the State of Wisconsin.
8. **Verify that the village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af):** Village ordinance 2.13(4)(c) covers the confidentiality of income and expense information.
9. **Review of new laws:** Assessor Hughes indicated that in 2022 the Board of Review requirements will be required to be certified each year instead of every two years.
10. **Confirm policy adoption regarding for sworn telephone testimony and sworn written testimony:** Village resolution #15-10 was adopted in May 2015.
11. **Confirm policy regarding the procedure for waiver of Board of Review hearing requests:** Village resolution #15-10 was adopted in May 2015.
12. **Filing and summary of Annual Assessment Report by Assessor's Office:**
Assessor Hughes indicated that this is no longer a requirement by the DOR and asked the Clerk-Treasurer to remove it from future agendas.
13. **Receipt the Assessment roll by Clerk from the Assessor:**
Indicated as receipted.
14. **Receive the Assessment roll and sworn statements from the Clerk:**
The sworn statement of Assessment has been received from Clerk-Treasurer Stanford and indicated as correct by Assessor Hughes. Affidavits on hand for Chippewa and Barron Counties.
15. **Review the Assessment Roll and perform Statutory Duties:**
 - a. **Examine the roll** – the examination was completed. Clerk-Treasurer Stanford, as Clerk of the Village of New Auburn, has examined the roll.
 - b. **Correct description or calculation errors** – no errors found.
 - c. **Add omitted property** – no missed assessments.
 - d. **Eliminate double assessed property** – no double assessments found.
16. **Discussion/Action – Certify all corrections of error under state law (sec 70.43, Wis Stats.)**
No corrections were needed.
17. **Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll:** Assessor Hughes was available from 1 p.m. to 3 p.m. on April 21, 2021 for the open book period as required by State law. No property owners attended.
18. **Allow taxpayers to examine assessment data:** No property owners were present during Board of Review. The tax rolls were available at the Village Hall for three weeks prior to the Board of Review as well as online, weeks before open book at appraisal.com

19. During the first two hours, consideration of:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause;

Assessor Hughes is sending a request by McCourt Reclamation Services, Inc. of (7) seven parcels for Chippewa Sand (Parcel #23110-1221-62270L02A; #23110-0132-62270L20C; #23110-0132-62270L22A; #23110-1222-0002-0000; #23110-0241-7406-2002; #23110-0132-62270L20A; and #23110-0133-62270L35A) to waive to be heard at the Board of Review and to be sent directly to Circuit Court due to the complexity of valuation. McCourt Reclamation Services, Inc. has (90) ninety days to make the court date; not the village or village staff.

Motion by Clerk-Treasurer Stanford/Village President Lotts to waive the McCourt Reclamation properties noted as Parcel #23110-1221-62270L02A; #23110-0132-62270L20C; #23110-0132-62270L22A; #23110-1222-0002-0000; #23110-0241-7406-2002; #23110-0132-62270L20A; and #23110-0133-62270L35A to go to Chippewa County Circuit Court. Roll Call Vote. All aye. None opposed. Motion carried. 2-0.
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
Noted as done;
- c. Requests to testify by telephone or submit sworn written statement, Subpoena request, and act on any other legally allowed/required Board of Review matters,
Noted as none;
- d. Subpoena of requests,
Noted as none;
- e. Act on any other legally allowed or required Board of Review matters,
Noted as none;

20. Review Notices of Internet to File Objection – Noted as a request of (7) seven parcels to go to circuit court at Chippewa County for (Parcel #23110-1221-62270L02A; #23110-0132-62270L20C; #23110-0132-62270L22A; #23110-1222-0002-0000; #23110-0241-7406-2002; #23110-0132-62270L20A; and #23110-0133-62270L35A) by McCourt Reclamation Services, Inc. No other parcels noted.

21. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date – Noted as none needed and without any appointments by Assessor Hughes.

Request by Assessor Hughes to turn recorder off and to go into business of the Board of Review. Should anyone arrive at the Board of Review the tape recorder will resume.

Assessor Hughes reported that there were (48) forty-eight real estate transactions of which (11) eleven were arms length sales (real estate and for sale by owner) and non-arms length (quick claims, sheriff's sales, sales between relatives; and sales within any other property (i.e., trust, estate, etc.) As per the preliminary assessment it was determined the village is in compliance for assessment ratios.

Assessment ratios out of compliance comparing 2019 & 2020 are .8346 or 16-½ % above assessed value for (11) eleven sales. Commercial properties out of compliance was .8401 or 13.99% of parcels in the village. This is year two that the village is out of compliance. It is anticipated that year three will be in 2021. If trends continue a re-evaluation will be due. Year 2023 will be year five whereas a recommendation for a village wide re-evaluation would take place. If not done by year six, the state steps in and mandates a re-evaluation and assessment costs would then double. State of Wisconsin recommends year five for re-assessments. A total re-evaluation in 2023 is recommended; the last time a total re-evaluation was completed was prior to 2011-a guess of 2009. Further research would need to be done as Assessor Hughes was not present during that time frame.

Chippewa County total assessed values for real estate property minus manufacturing property is at \$27,432,700 for 2021. Personal property assessed value is \$183,000 for 2021. Barron County total assessed values for real estate property minus manufacturing property is at \$12,120,700. Personal property assessed value is \$100 for 2021. The assessments for manufacturing property will be

completed by the Department of Revenue and figures are predicted to be received in June to complete the roll.

22. Consider/act on scheduling additional Board of Review Date(s):

Not needed.

23. Adjourn: It is noted that no individuals/persons arrived in person or called during the meeting. Motion by Clerk-Treasurer Stanford/Village President Lotts to adjourn the 2021 Board of Review at 8:10 p.m. All aye. None opposed. Motion carried.

Respectfully submitted, _____
Ardith Story, WCMC Deputy Clerk-Treasurer

Approved: _____
Brad Lotts, Village President